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THE WEEK.

MONDAY, 2ND MAY.

A NOTIFICATION in the *Gazette of India* says: "Candidates for admission to the Engineer Department should apply to the Principal of the Government Engineer College, Seebpur before the 25th May, 1887. The Session begins on Monday, the 6th June, 1887." Candidates must furnish proof that they have passed the Calcutta University Entrance Examination, and that they are under 19 years of age. This limit will be raised to 21 years of age in the case of candidates who have passed the F. A. Examination of the University. Ten scholarships will be awarded to students entering the Engineer Department not being already holders of junior scholarships. The scholarships will be awarded with general reference to the place taken by candidates at the Entrance Examination.

THE week ending April 5th was noteworthy as containing the birthdays of seven celebrities in daily succession. Wednesday, March 30th, was the birthday of DonCarlos, Duke of Madrid, who was born 1848. Thursday, March 31st, Mr. AndrewLang, born 1848. Friday, April 1st, Lieutenant-Colonel the Hon, L. P. Dawnay, M. P., born 1841. Saturday, April 2nd, Mons. Emile Zola, born 1840. Sunday, April 3rd, the Countess of Crawford and Balcarres, Monday, April 4th, Dr. Hans Richter, born 1843; and Tuesday, April 5th, Colonel Arthur Loftus Tottenham, M. P., born 1838.

THE following is an outline of the proposed scheme for nationalising the Crystal Palace:—"That a fund be raised by national subscription from all classes of the people, to be vested in trustees, and be used by them in the first instance to purchase the debenture and share securities of the company, or so much of them as may be practicable and expedient, such stock and securities to be purchased by the trustees, in their discretion, at the lowest market price, or at the statutable rate. That the share securities thus acquired by trustees be held by them with all profits and privileges accruing, and that all money profits coming to the trustees in consequence of the national fund subscribed be held by them in trust to purchase and possess as much of the remaining stock of the company as may be practicable and expedient with the view when the said trustees may so decide, that the interest and profits of the funds so vested may be expended by them year by year, for the proper maintenance and keeping and well ordered extension of the Palace structure, and the gardens, and the fine arts and scientific collections, the educational institution, and generally in the manner of an endowment fund for promoting the best purposes of the institution that have a distinctive bearing of public usefulness in the interest of the public."

A CORRESPONDENT to a contemporary states:—"Muhammad Afzul Khan, the Amir's servant, states that the Amir has declined the Czar's invitation to an interview, adding that such invitations should come through the British Government whose sworn ally he is. Afzul Khan states also that the Amir attributes the present troubles in his territory to Russian intrigue, and that there is a general feeling throughout Afghanistan that war with Russia within the next six months is inevitable, and that India will necessarily be drawn into it." The same correspondent telegraphs that Mahomed Afzul Khan, a private servant of the Amir of Kabul, is now at Delhi, whence he is about to go to Agra. He states that the Czar has invited the Amir to a private interview at Merv, to be held early next month. Mahomed Afzul has spent thirty thousand rupees at Delhi in local purchases, chiefly piece-goods. Mere gup.

REGARDING Maharajah Dhulip Singh's movements in Russia, the *Pioneer's* London correspondent telegraphs as follows:—London, 27th April.—The Maharajah Dhulip Singh is travelling in Russia. He has visited St. Petersburg and Moscow in company with a man calling himself Patrick Casey, and is permitted to travel everywhere without a passport. He has seen M. Katkoff at Moscow. Dhulip Singh has been acting the part of a Native servant.

TUESDAY, 3RD MAY.

SIR LEPEL Griffin thus writes of Indian students in London:—"I have seen much of them in London, as have my friends Dr. G. W. Leitner and Mr. Vesey Fitzgerald, of the India Office, who take special interest in the conduct and guardianship of Indian youths in the Metropolis, and I believe that their opinion will coincide with mine, that the temptations of London, especially those which take a feminine garb, are a great deal too strong for the majority of these young men to resist. Freed from all the restraints of family caste and association, their lives are, in many cases, a scandal; and what they acquire intellectually does not compensate for the deterioration in their morals and manners. There are, doubtless, exceptions, who live honorable, decent lives, amidst the temptations of London, but such are rare, and it is well that Indian fathers should know it." For picking up dirty bits of scandal against Young India, commend us to Sir Lepel Griffin.

THE *Athenæum* in a notice of the Rev. Mr. Long's career, says:—The name of "Padre Long" is still held in reverence by millions in Northern India. Mr. Long's enthusiasm as a social reformer, and his devotion to work that he regarded as a more essential part of Christianity than the preaching of doctrinal religion, brought him into some disfavor; but he continued to reside and travel about in India, with the northern portions of which he became well acquainted during an absence of thirty one years from England. He rendered a service to the cause of popular education by translating into simple Bengali 'The Vicar of Wakefield' and several other English works. After his return to Europe he lived generally in London, but made frequent visits to Russia and other countries, devoting much of his time to the study of national proverbs and folklore, especially in their religious bearings. He wrote various books and papers on these subjects, but it is to be feared that the public will never get the full benefit of his extensive researches. Shortly before his death he assigned to the Church Missionary Society a sum of £2,000, to be spent during seven years in providing popular lectures on the religions of the East.

THE question of a Railway to Simla has advanced a stage. The Government is now in negotiation with the Native Chiefs through whose States the proposed line runs for the purpose of taking up the necessary land. But are they not going to wait for the decision of the Secretary of State about the Exodus question? Outlay on the construction of a costly Railway as of the public officer is probably wanted as one more additional reason for the retention of Simla. Hence the haste to commit to the course, we fancy.

A SUBSEQUENT telegram to the *Englishman* says that the negotiations do not indicate the intention on the part of the Government to proceed immediately with the construction of the line. The negotiations are of the nature of enquiries, the purpose of which is to ascertain, should a railway ever be taken in hand, what would be the probable outlay required for land needed for the line. The Government is willing at any time to make over the construction of the railway on suitable terms to private capitalists, but has no money of its own to spare for the project at present.

THE Russian authorities, says the St. Petersburgh correspondent of the *Daily News*, seem at the present moment to scent plots or preparations for revolt in every quarter. The telegraph censorship does not allow telegrams to be sent which touch on the most innocent political occurrences, and the post police have received orders to display the greatest care in watching letters sent or received by people who are connected with the Press. Not even the diplomatic service is exempt from surveillance.

"A diplomat recently had occasion to examine the way in which the cabinet noir of the Imperial Government conducts these examinations, and has given me the following information on the subject. Letters, which are only gummed, are opened in the back cabinet without the slightest difficulty and within a few seconds; a little boiler is in readiness, and a jet of steam is directed upon the gummed part of the letter. In this way the gum is immediately loosened and the secrets in the letter are at the disposal of the Government officials. Sealed letters do not present much more difficulty. Formerly they employed a composition of gypsum and other ingredients which, being pressed upon the seal, left an impression. The gypsum hardens in a short time. Meanwhile an official cuts the seal through with a heated knife, the steam is employed as above described, and the letter read and re-enclosed in the envelope, which is then sealed with the false gypsum seal. But this process does not give quite satisfactory results as it does not always leave a distinct impression. They, therefore, have invented a new composition of lead and tin, which is rolled into sheets of a certain thickness. These sheets are cut into square pieces and laid upon the seal. With a slight blow of the mallet the composition receives the impression of the seal in a distinct shape, and can afterwards be employed as often as necessary. It once happened that the postmaster was ordered to take the impression on the seal of a letter which was directed to the Embassy. Unfortunately, through absence of mind, both the copy and the letter were re-enclosed in the envelope. It is said that when the Embassy complained to the Post Office authorities the functionary who had made the unlucky mistake was called to his chief and received a very severe reprimand in the following words:—If such a thing happens again you will immediately be dismissed. But nobody knows whether the reproof was administered on account of his having opened the envelope or for his clumsiness in having enclosed the copy with the letter."

MR. SPURGEON says there were more crimes in London through drink within the last month than in the whole of Ireland for the last six months. He regrets that the conscience of his own congregation seems satisfied by subscribing only £44 to their blue ribbon society. Does the excess of crime necessitate a Crime Bill for London?

WEDNESDAY, 4TH MAY.

THE Rev. Robert Hall was more correct than complimentary when asked how many sermons a preacher could prepare in a week. He replied: "If he is a man of pre-eminent ability, one; if he is a man of ordinary ability, two; if he is an ass, six.

DR. TYNDALL has resigned owing to ill-health the professorship of Natural Philosophy at the Royal Institution, which he held since 1853.

TYPE made from paper is the latest novelty. An American has patented a process by which he can make from pulp large type used for printing placards. Such letters are at present cut on wood. The pulp is desiccated and reduced to a powdered state, after which it is thoroughly mixed with a water-proofing liquid or material—such as paraffin oil or a drying linseed oil, for instance. The mixture is then dried and subsequently pulverised. In its pulverised state it is introduced into a mould of the requisite construction to produce the desired article, type, or block, and then subjected to pressure to consolidate it and heated to render tacky or adhesive the water-proofing material. Finally, the type is cooled while in the mould so as to cause it to retain its shape and solidity.

THE *Nouveau Temps* has heard, by private letter from Khiva, that the departure of the Khan on his European tour, though it is being kept a "secret," is known to all in Khiva as being likely to take place in the beginning of May. The Khan will be attended by an interpreter, a secretary, and two personal attendants. On the same subject, too, the Persian paper, *Fars*, hears from Merv the following:—"In consequence of instruction which he has received from St. Petersburg, our Governor, Colonel Alikhanoff, is engaged in making preparations for the reception, with becoming honours, of the Khan of Khiva, who, before he starts for Europe, is to pay our town a visit. It seems that before he decided on undertaking this journey, the Khan sent a confidential communication to St. Petersburg, inquiring into the state of the relations between Russia and Afghanistan, and asking whether it would be desirable for him to be absent in the event of complications occurring in Central Asia. He received in reply an assurance that the state of those relations might give him no cause for uneasiness. The Khan, thereupon, nominated his heir apparent as regent during his absence from the Khanate. After a stay at St. Petersburg, the Khan will visit Berlin, Brussels, and London, and on his return journey he will pass through Paris, Vienna, and Constantinople."

LORD Lytton has been selected as Conservative candidate for the Lord Rectorship of Glasgow University, in opposition to the Earl of Rosebery. This election will, it is stated, be fought on political grounds.

IT is said that, in ten years, ending 1882, one hundred and thirty-six millions of money have been annually spent in the United Kingdom on intoxi-

cating liquors, and one million and sixty thousand pounds for foreign missionary work.

MAGNIFYING POWER. Powerful telescopes now in use magnify 2,000 times. As the moon is 240,000 miles from the earth, it is thus practically brought to within 120 miles, at which distance snowy peaks of several lunar mountains are distinctly visible.

PAPER glass is an invention by a Japanese paper-maker named Sahashitta, and is manufactured from an aquatic plant indigenous to Japan. Its principal feature is its remarkable transparency, which, coupled with great strength and tenacity, renders it a most desirable substitute for glass.

THURSDAY, 5TH MAY.

MR. C. H. Hill, Barrister and Public Prosecutor, Allahabad, officiates as Judge of the North-west High Court, during Justice Straight's absence on leave. Mr. Hill is spoken of in high terms. He is a barrister of standing and ability.

THE Bombay Government believes that the search for Sanskrit manuscripts in that Presidency will last about five years, and that the work of preparing and publishing the catalogues of them, which has commenced in Germany, will occupy another five years. Bengal, which has a Dr. Rajendralala Mitra to do its work, has happily no occasion to go to the Vaterland.

THE Government of Assam are encouraging the settlement of Nepalese immigrants in the sparsely populated and waste land tracts of the Dibrugarh and Tezpur sub-divisions by granting them land with a revenue-free term of three years. A similar warlike settlement in the unsettled Districts of Burma is recommended by high military authorities.

THE total amount of Indian sea and land customs revenue, exclusive of the salt revenue, for the official year 1886-87, was Rs. 1,20,50,000, as against Rs. 1,15,81,000 in the previous financial year. The import revenue amounted to Rs. 50,53,000 as against Rs.42,82,000, and the export revenue to Rs.69,97,000 as against Rs. 72.99,000.

SIR George Campbell had recently occasion to inform the House of Commons that "the Plan of Campaign in Ireland, was not an original invention of the Irish tenants. It was carried out by the rayats of Bengal, who combined against the exactions of the zemindars, and, refusing to pay what was asked, resolved that if the zemindars, who were a powerful class, would not accept reasonable offers, they should have no rent at all. But in India, the sympathy of the Government was with the rayats, whose agitation, so long as it did not lead to crime outside, the combination was not discountenanced by the authorities." The *Englishman* calls this "a ridiculous and extraordinary statement" and wonders that Sir Richard Temple or Sir Roper Lethbridge did not challenge it. Sir Richard might do a great many things which most sane people would hesitate to do, but Sir Roper carries a head-piece on his shoulder and knows well full how much the Bengal Zemindars suffered by the No-rent cry. The *Englishman* which did a yeoman's service to the Zemindar in connection with the late iniquitous Rent Law ought to have known better.

THE Hibbert lecturer this year will be Professor Sayce, and the subject will be Assyrian and Babylonian religion. The lectures will be delivered at the end of April and during May, both in London and Oxford. The Hibbert trustees have also in the press a work by one of their scholars, Mr. H. W. Wallis, of Cambridge on the "Cosmology of Rig Veda"

THE Governor-General in Council has been pleased to confirm the admission of Babu Surja Kumar Agasti, a probationer in the Lower Provinces of Bengal, to employment in the Civil Service of the Bengal Presidency.

BY a Royal proclamation, the importation into the United Kingdom of all coins, coined in any foreign country, other than gold or silver coins has been prohibited.

OPINION at present is said to incline to carrying the Sind-Peshin Railway over the Khwaja Amran by way of the Gwaja pass from Gulistan Karez, the military road from Killa Abdulla to Chaman being at the same time greatly improved.

THE jewels, which the Maharaja Pertab Singh, Jodhpore, is reported to have lost in the "Tasmania," consist of the old and precious stones which Akbar, Alumgeer, Jehangeer, and Aurungzebe presented to Ajeet Singh, and the valuables looted at the fall of Ahmedabad. The aggregate worth of the whole is about twelve lakhs of rupees; but their value, from a historical point of view, is a thousand times greater.

FRIDAY, 6TH MAY.

IN order to put a stop to the emigration of Mussulmans from the Province of Kars into Turkish territory, with a view to evading the laws relating to obligatory military service, the Commander-in-Chief and Lord Lieutenant of the Caucasus has issued an order to the Military Governor of the Province, directing him to oppose, by all lawful means, the rush of the Mussulman population; and he has further directed him to infrom those persons who may have intentions of crossing the border that they will lose all right to return into Russian territory, and, in case of their return, that they will be dealt with according to law. It is also reported that Prince Dondukoff Korsakoff is putting strong pressure on the Turkhish officials with a view to all Kurdish emigrants being sent back over the border.

A CONTEMPORARY asks why not establish a "Jubilee Territory," to be acquired and colonised by national subscriptions which might absorb much or all of the pounds and pence which are being collected on various pretexts more or less superfluous. Once started under Imperial patronage, it might depend for its future on its own resources; aided, if necessary, by the nation, and so carry out the scheme of "State-aided colonisation" which our politicians foresee to be a necessity.

CONSIDERABLE excitement prevails amongst the opium merchants at Hongkong in consequence of a Bill that has been brought into the local Council to give effect to the agreement come to last year; by the joint Commission that was provided for by the Chefoo Convention sixteen years ago, but that was not appointed until last year. The Bill aims at the suppression of the smuggling that has notoriously prevailed in the conduct of the opium trade. The merchants complain that the officials show undue Chinese proclivities, and can "hardly be weaned from their narrow and circumscribed range of vision." On the other hand, the Hongkong *Daily press* gives full support to the Bill, and believes that it will put an end to the just complaints of the Chinese authorities, while distinctly lessening the evils connected with the trade.

DURING the month of April 1877 thirty thousand Nine hundred and Thirty six persoans visited the Indian museum. Of natives there were 24,414 males and 6,091 females and of Europeans 347 males and 84 females.

THE daily average of visitors for the time the museum was open to the general public was 1473.

THE total number of briths registered, in Calcutta, in March was 638 against 615 in the preceding month, giving an annual ratio of 17.6 against 17.0 per 1,000 of the population.

The number of deaths [exclusive of still births) registered in March, was 969 against 858 in the preceding month, showing an annual ratio of 26.8 against 23.7 per 1,000 of the population. The proportion of male to famale deaths was as 158 to 100.

THE Council of the Defence Association deliver themselves thus on the subject of the Hill Exodus; "But the Council deem it their duty to place distinctly on record that the European community opposes, and will with all its might oppose, this practice, because it weakens the administration, removes it from touch with the requirements of the country, is a libel on the ability of Englismen to work well and strongly in India, and because it supplies an almost irrefutable, but altogether false, argument against the right of England to govern an Empire where the English heads of the administration must eitheir confess that for the greater part of the year they would be unable to do their duty in the country itself,or admit that in proceeding to the hills they seek a personal satisfaction such as no other section of the official class deems necessary, and no other body of Europeans will consent to indulge in. This question is intimately connected with the good and efficient government of the country; it will therefore continue to command the earnest attention of the Council."

THE scene in the House of Commons when the closure was applied in the debate on the first reading of the Irish Crimes Bill is thus described by one who was present in the House:—At half-past two A.M., Mr. Smith moved the application of the closure whereupon a loud shout of "Tyrants" proceeded from the Irish benches, followed by cheers and tremendous uproar. Mr. Gladstone, on leading the way into the lobby, was greeted with loud cheers from his followers, many of whom stood up and waved their hats, while one Parnellite member, as he was leaving the House, exclaimed with a loud voice, "Down with the Speaker." The numbers were:—For the Closure, 361; against 253; majority, 108. Amid renewed cheers, Mr. Gladstone, Sir William Harcourt, Mr. John Morley, and the other occupants of the front Opposition bench rose and left the House, and were followed by the whole of the Parnellites and Separatist Liberals, with the exception of Mr. Dillwyn, who was left to challenge the question when put. As they left the House there were renewed cries of "Down with the Speaker." The motion for bringing in the Bill was, at a quarter to three o'clock, agreed to without a division. Mr. Balfour was loudly cheered when he brought up the Bill, which was read a first time. The model assembly of the world! We must not forget, however, that it was Mr. Gladstone's Government which passed the law about cloture.

SATURDAY, 7TH MAY.

THE quantity of gold exported from Melbourne from the 1st of January up to the 23rd of March last, was only 13,008 ounces, as compared with 16,958 ounces exported in the corresponding period of last year.

REFERRING to the Colonial Conference, the *Times* says that the opening meeting of the Colonial Conference was full of promise for the successful attainment of the ends set before themselves by its promoters. Lord Salisbury, in his speech, dealt in a tone of judicious restraint and studied moderation with the objects of the Conference and the delicate incidental questions which the Prime Minister cannot permit himself for a single instant to forget. He passed lightly over aspirations after political federation of the Empire, not as underrating their value or disparaging in any degree the sentiment from which they spring, but simply on the ground that they are still far too hazy and indistinct to bear handling. Every believer in political federation feels that it is, and must probably long remain, a glittering ideal on which men may think for their encouragement, but which they cannot in any way introduce among the practical questions of the moment. But the best hope that the work will be steadily carried out lies in the fact that every member of the Empire is now alive to the necessity for co-operation, and that representatives from every part of the wide domains that owe allegiance to Queen Victoria are now earnestly endeavouring to solve the practical difficulties of the problem. The most gratifying feature of the meeting was that the representatives of the colonies vied with one another in their assurances of hearty and sustained co-operation.

THE largest library in the world is the Bibliotheque National in Paris, which contains 2,000,000 volumes, and is wonderfully rich in manuscripts. The next largest is that of the British Museum, with 1,500,000 volumes, and the third is the Imperial, in St. Petersburg, with 1,100,000 volumes. Other great libraries are—Royal Berlin, 700,000; Royal Dresden and Royal Copenhagen, 500,000 each; Royal Munich, 450,000; Imperial Vienna, 400,000; Congressional, Washington, 3800,000; and University, Leipsic, 360,000. The Boston public library is the next largest in America, after the Congressional, having, including the branches, 355,000 volumes. The Yale library has 190,000; the Astor, New York. 180,000; the Mercantile, in Philadelphia, 135,000; the Philadelphia library, 105,000; and the National of Mexico, 100,000. The famous Bodleian Library, Oxford University, England, has 330,000 volumes, Alas for India, that it has no place in the list.

A WAGER to eat sixty eggs in sixty minutes was recently won by a negro in Louisville, U.S.A. He cooked the eggs himself, and ate twenty-seven in the first six minutes. The remaining thirty-three disappeared more slowly, but all had vanished before the hour expired. When he had finished, the champion could hardly speak, and had to be helped to his feet. America has not evidently heard of the *Sundesh* matches of Bengal, and *Pera* matches of the Mathura *Choubes*.

IT is said that the Duke of Edinburgh has waived his right to the succession of Saxe-Coburg-Gotha in favour of his eldest son.

IN the House of Lords, Lord Harrowby referred to the proposal made by the Canadian Government to establish a line of mail steamers between Vancouver, China, and Japan, and advocated that an Imperial subsidy should be granted. Lord Onslow, in reply, said that Government had under consideration a modified proposal for a monthly service on a subsidy of £60,000, of which Canada would pay a share.

THE final meeting of the Commissioners of the Colonial Exhibition, the Prince of Wales presiding, took place on April 30. The report presented shows a surplus of £35,000, of which £25,000 will be devoted to the Imperial institute.

DR. W. King, Superintendent of the Geological Survey, is appointed Director of the Survey, *vice* Mr. Medlicott, who has retired from the service.

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The Hindoo Patriot.

MONDAY, MAY 9, 1887.

INCOME-TAX ON JULKURS, BUNKURS AND BASTU.

The retiring President of the British Indian Association complained in his speech at the last Annual Meeting of the Association that, 'although some months had passed since the Association submitted their representation to the Government of Bengal on the subject of the justice and legality of assessing Income tax on Julkurs, Bunkurs, homesteads and marts, no orders have been yet passed on the subject. It will be seen from the Government letter with annexures which we publish elsewhere that Government has at last come to a decision on the question, and that His Honor the Lieutenant Governor supports the interpretation given to the law by Mr. Grimley. The responsible legal adviser of Government, the Remembrancer of Legal affairs, having, by upholding Mr. Grimley, held the contention of the British Indian Association to be untenable, His Honor had no other alternative open to him; but we think that in a question of such general importance, affecting, as it does, the interests of thousands of landholders, it would have been very satisfactory if His Honor had taken also the opinion of the learned Advocate General as was done in the case of Indigo and Tea-planters. As it is, the public will hesitate to take for gospel the explanation given by Mr. Grimley in support of his own interpretation of the law. He is quite right when he says that "the contention of the British Indian Association would appear to be that all rents that were taken into consideration as part of the assets of an estate at the time of settlement, or at the time of valuation, for road-cess purposes, are exempt from taxation under the Income-tax Act:" but he ignores well-established principles of construction of statutes when he adds, "but whatever may have been intended by the legislature, this principle is not carried out in the wording of the Act." Mr. Grimley cannot be ignorant of the maxim that the construction of a fiscal enactment should not be stretched for the purpose of warranting a demand of duty on tax, and that sir Richard Couch simply followed eminent judges, both English and Indian, when he laid down in his judgment in a case that "in interpreting an Act of the Legislature, the Court must not take one Section only and see what its meaning is; but must take all the Sections which relate to the same subject-matter, and look at the Act as a whole, and see what was the intention." We are, therefore, surprised to see that Mr. Grimley is so very anxious to assess with Income-tax certain items of income, which by the way already bear a heavy burden of taxation, and that he is not willing to take into account the intention of the Legislature in construing the Act. He would reject the general sense of the word agriculture, because it bars his right to assess rent on garden lands and forest produce, and would misquote a ruling of the High Court and read "land" where there is "tenure," for the purpose of proving that julkur rent implies no interest in land. It is a pity that arguments such as these have found favour with the Legal Remembrancer, and that their hollowness have escaped the keen eyes of His Honor the Lieutenant Governor. It appears to us that his dogmatic assertion as correct law what in truth is a palpable fallacy have carried the day. On what else can we account for the gross misconstruction of the law with which Mr. Grimley concludes the explanatory letter to Government. He says that the British Indian Association "were apparently in ignorance of the Legal status occupied by the Commissioner of Income-tax," that is, himself, and that "it would have been a sufficient answer to their letter of the 9th of November to have replied that the rulings were issued under the authority of the Board of Revenue." Nothing could be a greater mistake. The power "to make rules for the purpose of ascertaining and determining income liable to assessment" is vested by the Act in the Governor General in Council, and may be delegated by that authority to any local Government. The latter has no authority whatever to delegate it to the Board of Revenue, and as we read the rules of the Bengal Government on the subject, no such delegation has been made. Where the Legislature intended the Local Government to delegate any powers to any officers subordinate to it, it expressly provided for such delegation, as in the case of the determination of the place of business of a Company. (see Section 47 (5). To suppose that by rule 1, or by any rule from 1 to 5, the Local Government delegated its power of determining income liable to assessment to the Board or to Divisional Commissioners, or to every Collector in these territories, is an error which does not admit of the remotest doubt. Mr. Grimley's legal status as regards the determination of what income is liable to assessment is *nil*, and the sanction of the Board of Revenue does not add a feather's weight towards the validity of his individual opinions. That power can be exercised only by the Governor General in Council and, by delegation, by the Local Governments, but by no body else. A little more attention to the provision of the law would have shown Mr. Grimley that the British Indian Association were far from being ignorant of his legal status when they wrote their letter of the 9th of November last.

We are sorry to see that the Hon'ble Mr. Macaulay has fallen into the same error. But whatever the legal status of Mr. Grimley might be, the question of assessing with income-tax income which already bear a burden of taxation is too important to allow the matter to end here. The income-tax was introduced for the purpose of equalising taxation in the country by taxing incomes which did not pay the local rates. Sir Auckland Colvin distinctly told the Council that it was a measure intended to bring within it the net incomes which paid no tax to the public exchequer and not to add to the burden imposed by the Cess Act; there would in fact, he said, be no justification for the retention of the cesses on land if the other incomes were not similarly taxed. If that was the intention of the Legislature, (Mr. Grimley all but admits that it was,) His Honor the Lieutenant Governor will do but an act of bare justice to the landholders by issuing authoritative rules on the subject, under Sec. 38 of the Act, or by moving the Government of India to amend the Act, if His Honor still thinks with Mr. Grimley that the Act justifies the imposition of double taxes upon certain incomes from land. We have received so many complaints and references on the subject that we cannot but deem it a duty to impress the matter upon the attention of Government.

INDIAN ARTISANS IN ENGLAND.

SUCH is the title of an interesting little pamphlet written by Dr. J. W. Tyler, C. I. E., Superintendent, Central Jail, Agra. It contains a short account of the reception and life of the Indian Artisans who went under his guidance to London in the spring of 1886, on the occasion of the Indian and Colonial Exhibition of last year. The excellent idea of deputing to England a number of Indian artisans in order that the visitors to the Exhibition might see how the Hindu and the Mahomedan craftsmen ply their tools originated with Dr. Tyler. He suggested to Mr. Purdon Clarke, when he was in India that to make the Indian Section of the Exhibition both instructive and attractive, Indian artisans should be engaged to work on the spot, with a view to show the processes of Indian art manufacture. Mr. Clarke, on return to England, laid the proposal before the Royal Commissioners, and it was approved and accepted. His Royal Highness the Prince of Wales, who was President of the Royal Commission, took a lively interest in the matter. By his desire, Sir Philip Cunliffe-Owen, Secretary to the Royal Commission, asked the Government of India for the loan of Dr. Tyler's services for employment at the Exhibition, with a view to further the interests of the Indian artisans. The Government of India sanctioned the Doctor's leave subject to the approval of the Secretary of State, on the understanding that he should draw from Indian revenues furlough pay only, and that the difference should be made up by the Royal Commissioners.

The total number of Indian artisans selected for going to England in connection with the Exhibition was 34. Of these, 19 were Hindus and 15 Mahomedans. The artisans reached London on the 23rd of April, 1886. They were thence taken to South Kensington, where they were housed. But up to that time no arrangements had been made for their workshops. His Royal Highness the Prince of Wales, as President of the Royal Commission, visited the Exhibition twice or thrice just before the opening, and in inspecting the artisans, expressed his great pleasure in seeing them, and gave instructions to the Exhibition authorities that every arrangement should be made for their comfort, and convenience. On the occasion of the opening of the Exhibition by Her Majesty the Queen-Empress, on the 4th of May, the Native artisans were placed in front of the entrance to the Indian palace. On the approach of their Queen-Empress they made their humble salutations with profound respect, which were most graciously acknowledged. Her Majesty expressed her pleasure and satisfaction on seeing her Indian subjects, and commanded that every care should be taken of them. The opening ceremony being over, the artisans were at their workshops. In spite of the secondary place that was given them at the Exhibition, they were viewed with the greatest interest. Crowds of visitors daily gathered round the enclosure where they worked. Two days after the opening, Her Majesty visited the Exhibition, and was much interested in watching the demeanour and manner of work of the Indian artisans. On the 9th of July, Her Majesty received all the natives from the different colonies and from India at Windsor Castle in Durbar. Before the Durbar began, the Indian artisans were entertained at a most magnificent luncheon. At the Durbar, an address was read on their behalf by Nazir Hossein of Delhi, expressive of their deep sense of gratitude and thankfulness for all the attentions, condescensions, and kindness bestowed upon them by their beloved and gracious sovereign. At the termination of the Durbar, Shahban and and Mir Ali from Benares, by command, sang a *gazal* in Her Majesty's praise and glory. Not only the Queen-Empress, but all the members of the Royal family took a lively interest in the Indian artisans and showed them every kindness. On the 12th of August the men were again taken to Osborne by command, and were admitted into the presence of the Queen-Empress. They were entertained at luncheon. Shahban and Mir Ali again sang a *gazal*, which Nazir Hossein accompanied on the *sitar*. Before leaving for India, the Indian artisans submitted a farewell address on illuminated parchment made by one of them. Her Majesty deigned to send the following reply to the address:—"I, the Queen-Empress, thank the native artisans for the loyal address (enclosed in a casket and stamped with a seal of their own interesting manufacture,) which they have presented to me previously to their return to the East, and which has been conveyed to me through Dr. Tyler. It has given me much pleasure to see them in this country, and they carry with them to their homes the assurance of the deep interest that their Empress will ever take in their welfare, as well as in that of all her Indian subjects." Dr. Tyler gives a statement showing the cost of the undertaking and its financial results. He puts down the probable loss by the undertaking at Rs. 2,822. Dr. Tyler thus accounts for the loss:—"Though the native Industrial Bazaar has been a success in every other way, it was not so financially; and this was a great disappointment to me, as I had expected the men to be equally successful all round. I attribute the failure in this respect to the men not being utilised for a whole fortnight before the Exhibition opened; to no arrangement having been made for their workshops, which had to be contrived by the men themselves; and lastly, to the uncalled for distrust of their honesty and good behaviour. Every thing they made was removed

with the stalls presided over by girls, who were totally ignorant of Indian art culture; instead of being left in points of the shops where they would have advertised the skill of the workmen, and at the same time have given the public greater facilities for discriminating selection." It will thus be seen that for the failure of the undertaking from a financial point of view, Dr. Tyler is not at all to blame. It had been originally arranged that the Native artisans would be engaged and paid by the Royal Commission. When this arrangement fell through and the whole affair was made over to Messrs. King & Co., Dr. Tyler offered to take over the business and stand by the loss or gain. His offer was, however, not accepted. For the success of the Indian Industrial Bazaar at the Exhibition in every other way much credit is due to Dr. Tyler.

INDIAN RAILWAY EXTENSION.

WE are extremely sorry to find that the East Indian Association, of which we had expected better things, should have joined in the clamour that has been raised for a larger expenditure by the Government of India upon railway extension in this country. A meeting of the Association was recently held in the Westminister Palace Hotel under the presidency of Lord Granville, for the purpose of hearing a paper read by Mr. J. S. Jeans. This gentleman began his paper by condemning in strong terms the decision of the Government to reduce for a time the expenditure upon railway construction on account of the continued fall in the value of silver and the consequent growing loss in exchange. He held that India had found it difficult to meet the additional loss in exchange, because she was so very poor; and he maintained that to stop railway progress, because the country had had an additional burden thrown upon it was just as sensible as to argue that the only possible way of recovering a heavy loss was to take steps to make another. Mr. Jeans thought that the one great means of enabling India to become rich like England, the United States and the British Colonies, is that effect should be given to railway extension scheme. He said:—"The benefit to the people of India from the railways already constructed had been estimated by general Strachey at from 30 to 40 millions. Railways had reduced the net cost of transport in India by at least one-third, and as the annual average revenue of Indian railways was about 18 millions, the economy in transport at the present time should be at least six millions a year. There was no fear that we should be exhausting India by taking more and more of her produce. The fact was that hardly one-half of the cultivable area of the country was under cultivation at the present time. Railways were the one thing needful for bringing waste lands under cultivation, and as a collateral advantage they would increase the area within her own possessions from which the mother country could draw her supplies of food and clothing and the raw materials for her manufactures. . . . The guaranteed railways were already a source of profit, and there did not seem any legitimate excuse for refusing to greatly extend this system. The loss, if any occurred, would be temporary. In a few years at most the railways would be self-supporting. Already they yielded an average net income of £800 per mile; but it was possible to lay down a very large mileage at the present cost of materials for about £7,000 per mile, and on this average £350 of net earning would thus pay an annual dividend of 5 per cent. Not more than one-third of the whole of India had yet been brought within the influence of railway facilities. From the remaining two-thirds, Europe was almost as effectually shut out as in the days of the Moguls."

Mr. Jeans thus proved to his own satisfaction that railway extension would do immense good to India, and that capital invested in Indian railways would yield a return of not less than 5 per cent. Well, if there is such a profitable field to be exploited, why do not British capitalists, we would ask, come forward and work it for themselves? The Indian Government is willing to give them every reasonable facility and inducement. Considering the great amount of English capital, which is embarked in foreign investments, it may be assumed that the whole of this capital or at any rate, a considerable portion of it, would have been sunk in Indian railways, if they had really been sound and profitable investments. Vast sums of English capital are annually wasted in a countless number of worthless and fraudulent foreign investments; yet the English capitalists would not invest a single farthing in Indian railways without a Government guarantee. When Sir Evelyn Baring's private-enterprise policy was announced with a great flourish of trumpets, we did not hesitate to predict that it would never prove a success, and events have shown that we were no false prophets. The simple truth that lies at the root of the matter is, that Indian railways are not the paying concerns they are represented to be. The Report of the Parliamentary Committee on Indian Railways which sat during the session of 1884 brings to prominent relief the fact that up to the end of 1883-84, the Indian railways cost the tax-payer the enormous sum of 70 crores of rupees. And what has been the case since then? In 1884-85, the net loss to the Indian Treasury, on the State and guaranteed lines amounted to exactly one crore. In the Budget for the current year the loss is estimated at £1,669,389 or nearly a crore and three quarters. Our railways, therefore, entail a charge of something like three quarters of a million on the general revenues in excess of what they cost the tax-payer in 1884-85. "Nor is there," says the *Pioneer*, which, be it remembered, is an enthusiastic advocate for railway extension in India, "any hope of improvement." Our contemporary proceeds:—"In our former article we mentioned that the equilibrium established in 1884-85 was held compatible with a capital expenditure of 28 millions between then and 1890 on a carefully devised series of protective and productive railways. Since then an additional list of military Railway to cost at least 12 millions more, has been accepted, and we stand pleased to construct them from borrowed capital with the strong conviction that they will never be remunerative. They will be a dead weight in the general railway account, and though the productive lines may be expected to improve year by year, we cannot anticipate the time when the net cost of our railways to the tax-payer will again be as low as it was in 1884-85?" So far from there being any near prospect of the loss to the Indian Treasury in the State and guaranteed lines diminishing, it will continue to steadily increase for many years to come. Those who, like Mr. Holt Hallet and Mr. Jeans, urge that even the present rate of expenditure in railway extension is niggardly, always point to the good returns which the railways now in operation are yielding. We do not deny that some of the lines have proved remunerative; but it cannot be too carefully borne in mind that the whole Indian railway system does not pay its way. If Mr. Jeans' facts and conclusions are correct, why do not private capitalists come forward and undertake the construction of the lines required for the development of India? If they, in spite of the facilities offered to them by the Indian Government, refuse to make the venture, what right have they to demand that it shall be made at the risk of the already heavily-burdened Indian tax-payer, or the Government, involving the country in heavy loss immediately, with a dim indistinct repayment in the remote future?

There is one point in Mr. Jeans' paper on which we subscribe to his views. We quite agree with him in condemning the constant fluctuations in our railway policy. We are strongly of opinion that the Government should never have departed from the policy which was recommended by the Select Committee on Indian Railway Works that sat during the sessions of 1878 and 1879, and which was accepted by Lord Cranbrook, then Secretary of State of India. It will suffice to say that the recommendation made by the committee had the support and approval of the late Mr. Fawcett, who was one of its most prominent and active members.

RUSSOPHOBIA.

NO POLITICAL question of importance has elicited more divergent and discordant opinions from experts than the views of Russia as regards India. For fifty years the question has been discussed and rediscussed with the profoundest care and attention, and no indication is yet visible that we are even approaching a decision. The opinions this day are as extremely contradictory as they were during the administration of Lord Auckland. Russophobia was then on the ascendant, and it brought on the first invasion of Afghanistan and the deplorable Cabul Massacre. The invasion of Persia in 1854 was a sequeal of that disease. The Crimean war was most intimately connected with the same cause; and the second invasion of Afghanistan by Lord Lytton was an avowed result of the dread of the Russians taking India. The Russo-Afghan Boundary Commission was likewise an outcome of it, and the dread today of the Polar Bear seems to be as intense as it was when the tripartite treaty first took us across the Sutlej. Directly or collaterally the money loss on account of this dread may be reckoned by several hundred millions. On the other hand the cry has been loud and deep, and by men of the highest political acumen, that the fear was wholly unfounded, that the Bear was no other than a lamb, that there was no wish on the part of the brute to give us its characteristic hug, but only to embrace us in brotherly love and sympathy. No less a state-man than the Marquess of Salisbury once ridiculed the Russophobists by holding forth on the difference between large and small scale maps; and pœans are being daily sung by a certain section of the press on the nobility, christianity and high-mindedness, on the liberality, civilization and God-fearing morality of the detcendants of Peter the Great. Dare any one question any of their attributes, forthwith he will have endless columns of leaden or leaded matter shied at his head. But for all that the lamb or the bear, whatever Russia be, has been steadily marching onwards, and within the last fifty years has more than doubled its possessions in Asia, and so laid down its railroads and steam boats and other means of locomotion, that it is now within a fortnight's march from Herat, the gate of India. How far north was Russia from Panjdeh ten years ago, and how far south of it has she now come? We cannot read what is in the mind of our neighbours, but it is given to us to judge from circumstantial evidence, and if any inference is to be drawn from such evidence as is accessible to us, we would bid adieu to the teachings of logic, if we fail to perceive that Russia is advancing towards us with no uncertain steps, and a direct contact, be it friendly or otherwise, is imminent. At the same time it is certain that state for state, or taken singly, Russia is a stronger power than England, and it would display an ignorance of the most rudimentary principles of statesmanship to sit quiet in expectation of the contact proving friendly. It may be a mistake to take any action which would in any way hasten a catastrophe. Ordinary prudence would dictate the avoidance of such a course. But the said prudence would, likewise, dictate the imperative necessity of adopting precautionary measures. It would be worse than mere folly—a positive crime—to sit still when so grave a crisis is impending before us. We should not doubt that those public writers who recommend a course of inaction, or faithful reliance on the good will of Russia, are prompted solely by their convictions; but to follow their advice would be suicidal. For our part, we have no faith in moral consideration as a governing factor in political affairs. It has, generally speaking, no potent voice in regulating peace or war, and the state has a broken reed to lean upon which depends solely upon the maxims of morality and international law for its protection. England's mastery of the sea does not give her any great superiority over an inland empire as of Russia, while the scattered possessions and dominions of England entail on her a serious weakness. Hence it is that she has of late somewhat lost her prestige in the councils of Europe, and the nearer Russia approaches India the more serious becomes the question. To show how critical is the time in this respect we

quote the following remarks from a recent issue of the *Pioneer*: "A Paris telegram to the *Times* announces that M. Barthelemy St. Hilaire has just brought out a work on British India with special reference to the Russian menace. The sentiments, from the brief account given of it, are not those which one would have expected from a French statesman, and might with great propriety have been enunciated in the Foreign Office at Simla. M. Barthelemy St. Hilaire takes the gravest view of the case. He believes that not only is Russia threatening India, but Turkey and the western States of Europe also, and he advocates a European combination for putting a stop to the encroachments of the Slav race. This is curious language from such a quarter: but to those who for years have been pointing out these very things to their indifferent countrymen, it will be a satisfaction to see their views corroborated by an authority so high and so incontestably impartial as the late French Minister for Foreign Affairs."

OFFICIAL PROBITY.

WE have lately had occasion twice to advert to certain charges brought against a high officer of state in the *Amrita Bazar Patrika*. We approached the subject with some reserve and considerable reluctance; but our contemporaries of the *Indian Daily News* and the *Indian Mirror* have not felt any necessity for such reserve, and the name of Mr. Beames, Officiating Member of the Board of Revenue, the officer referred to, is regularly going the round of the press. The charge is breach of official rules in borrowing money from persons having property within the jurisdiction of the officer, and three instances have been cited in support o' it. We are, of course, not in a position to state how far the instances are reliable, nor is it worth our while to enquire what truth there may be in the other instances which Dame Rumour has for some time given currency to in the town. Seeing that up to this time Mr. Beames has taken no notice of the charges, one may be tempted to believe that either there is good foundation for the charge, or that the instances cited do not constitute a valid charge. The law on the subject occurs in Sections 3, 4 and 6 of Regulation VII of 1823. The first of these Sections provides that "All Judges of Zila Courts, all Magistrates Joint-Magistrates, Registrars and Assistants to Magistrates, all Collectors and Deputy Collectors of the land revenue, all Assistants to such Collectors or other officers, exercising the power of such Collectors; are prohibited, on pain of dismissal from office, from borrowing money from, or in any way incurring debt to, any zemindar, talukdar, raiyat, or other person possessing real property, or residing in, or having a commercial establishment within, the city, district or division to which their authority may extend." Divested of legal phraseology the section means that any officer among those named who should borrow money from any person in his jurisdiction should be liable to dismissal from the service. Now, the first two instances cited do not give dates, and there is nothing to show that Mr. Beames borrowed money from the Zemindars and Bankers of Purneah and Murshidabad while he was employed as a Magistrate of Tirhoot. For aught we know he may have been transferred from Purneah when he borrowed money from Roys Luckhmiput and Dhanaput Sings, and if so there is nothing to prevent a man from entering into such transactions withprofessional bankers. Dates are of the utmost importance in the case and they may be easily obtained by the Government from the Bankers. The third instance is made more specific by the statement that the loan was made when Mr. Beames was Magistrate-Collector of Cuttack, and the late Raja Degamber Mitra was the owner of Patamundi. But here it is admitted that the late Raja did not himself lend the money, but got a relative of his, a Hindu lady, to advance it. If so, the Raja's position was that of a friend negociating a loan for another, and the law does not prohibit any friendly help of the kind. There is no suggestion of *benami* in the affair, and the Government can at once obtain a sight of the account books of the late Raja from the executor of his will. To help the Government we may state that a Government officer, Babu Mahendra Nath Bose, a Subordinate Judge, is the executor. Dame Rumour's scandals about some Mandels and about Babu Shama Charana Lahiri are too undefined to be worth notice. Were they otherwise, still the case would not advance in the least. True, the Babu is a resident of the Burdwan division, and Mr. Beames was the Commissioner of that division for sometime; but the law cited above does not name a Commissioner, and no Commissioner can come under its purview. In fact, when the law was passed there were no Divisional Commissioners in the Service. In so far, therefore, there is no charge of want of probity against Mr. Beames.

As to the having been so unfortunate as to be in debt, it is a misfortune which many good men have had to complain of, and it involves no want of official rectitude—nothing like a "processional horse" or a *benami* Riching's estate. If weight be attached to the explanation about unsalable books, it is, as far as it goes, perfectly fair. Every author thinks that he would by his new venture "strike ile," and if, instead of coming to the oleagenous stratum, he breaks his boring tools by striking against granite, he can be blamed only for an error of judgment. The cause must be either that the public taste is yet too crude to appreciate the transcendental merits of superior philological authorship, or the author mistakes his ducklings for swans. The error is pardonable in either case.

Section VI of the Regulation is more general in its wording. It says: "in like manner, if any covenanted servant, who may be hereafter appointed to any office, shall, at the time of such appointment, be indebted to any person with whom it would be illegal for him to contract a loan, while holding such office, it shall be incumbent on such servant, before entering on the duties of the office, to make known the circumstance to the Governor-General in Council, and failing to do so, he shall be subject to the same penalty as if the debt had been contracted subsequently to his being appointed to the said office." All Civil servants are herein included; but the offence referred to is the same which is contemplated in Section 3, *i. e.*, borrowing from persons within one's jurisdiction, or holding any of the offices named in a locality where the creditor resides, and as this could not be predicated of Mr. Beames when he was at Cuttack or Burdwan he was not required to lay bare his own private affairs before Government. True, the preamble of the law says that the object of the Regulation is "to prohibit the public officers from borrowing money" but in construing penal laws we cannot accept the preamble to be an enacting clause.

The next aspect of the case is that which Mrs. Grundy is so apt to accept in her inordinate affection for her friend Mrs. Cæsar. The two ladies are the prototypes of the renowned Sarah Gamp and Mrs. Harris, and we may like that cantankerous dame Mrs. Betsey Prig not believe in the existence of Cæsar's wife at all. That paragon of perfection is designed to adorn a tale or point a moral, and not ordinarily to govern the affairs of every-day official life. It may be perfectly true that a public officer absolutely unencumbered with debt is *ipso facto* better than one who has sundry kites flying in the market; and doubtless a decree from England brought out to Chittagong for execution may be an unpleasant affair; but a hundred and one causes may drive officers to resort to flying kites; most, if not all, the Mufussil banks owe their existence mainly to help sundry officers to indulge in the game of kite-flying, and to descend from joint-stock public banks to private capitalists is but a single step. The necessity for secrecy often prompts it. Under any circumstance Government cannot afford to dismiss or otherwise punish all those officers who have resorted to their Hebraic uncles. There must be a limit somewhere; and if judicial officers are included, as was the judge we referred to in our last issue, it should be enough. At one time the Government thought that the Members of the Board of Revenue should come under the same category, and under that assumption removed Mr. Blunt from office. The princely pay the Members enjoy: the extensive patronage they have at command: the unlimited power for good and evil that they have in hand: the varied and vast interests they have to deal with (take at this moment the practical disposal of the Burdwan Raj worth many millions): all tend to urge the necessity, the urgent necessity, of having at the head of the Board of Revenue, officers whose circumstances are thoroughly and perfectly independent and untrammelled. An indebted officer may be perfectly honest and just; there are some such in the service; but where lakhs may be made or lost by a single hint from them—a late friend of ours some years ago utilized a casual remark from a Member of the Board of Revenue, and cleared a lakh and fifty thousand rupees at the following morning's opium sale—it is well that there should be no room whatever for the smallest suspicion to have a play. And the action of the Government was therefore right. On the present occasion it is for Sir Steuart Bayley to determine whether he should follow the precedent of Mr. Blunt's case, or adopt a more technical law of conduct. In the latter case the spirit of poor Blunt will hold itself aggrieved, and the public may feel somewhat mixed.

Our contemporary of the *Indian Daily News* is under the impression that the recent disclosures made by the *Amrita Bazar Patrika* are due to annoyance caused by the evidence of Mr. Beames before the Public Service Commission. Such is, we believe, not the case. Mr. Beames alienated the good opinion of the people a long time ago. His bumptiousness, his hectoring spirit, his constant habit of riding the high horse, his pretensions to transcendantal scholarship, his attitudinising as the Great Punjandrum, all conspired to make him unpopular. To put it mildly, people got tired of looking at him as an Admirable Crichton, even as the Athenians got tired of hearing Aristides called the Just; and the loan transactions, which were well known to Bengali society from a long time, did not contribute a little to that state of feeling.

Since writing the above, we have seen the following noteworthy para: in the *Englishman*:

"Mr. John Beames, of the Board of Revenue, has tendered his explanation of certain charges brought against him by a portion of the native Press, and, as was naturally to be expected, Government is perfectly satisfied. The only fault we find is that Mr. Beames should have thought it necessary to notice, in any way, the ravings of native papers.'

The word "tendered" in the above extract is suspicious. It is more likely that the "explanation" was called for; at least we are aware that the Government was making an enquiry into the matter. The *Indian Mirror* of yesterday morning is positive that the Government asked Mr. Beames for an explanation, and that orders on the subject have not yet been passed. An unreliable informant tells us that the Government has not asked for full explanations, but written demi officially to enquire if Mr. Beames is prepared to contradict the statement of the *Patrika*. The difference is significant. The last sentence of our Hare Street contemporary is characteristic. "The ravings of native papers!" Is he really not aware that ravings such as those brought to light the "processional horse," the Richings estate *benami*, the Rungpur deer case, the Nuddea *Heiran* and *Peresan* case, the Puri Rani's case, *et hoc genus omnes*? But those who constitute themselves guardians of dark deeds shirk the light.

LATEST NEWS AND NOTES

THERE will, it is announced, be at Simla a Viceregal levee and a State dinner on the 26th instant. The Birth day ball comes off on the 26th.

SIR STEUART Bayley has given one more proof of his earnestness to see the interests of the children of the soil properly protected. The Indian Civilians are no longer to be under a ban. None of them has up to now, we believe, been given an opportunity of distinguishing himself in Secretariat business. We are very glad, therefore, to be informed that Mr. K. G. Gupta, Magistrate of Jessore, has been appointed to act as Junior Secretary to the Board of Revenue. Mr. Gupta's worth as a public officer is very highly spoken of, and we are very thankful to His Honor for this deserved promotion.

THE annual meeting of the European and Anglo-Indian Association was held on Wednesday last. Both in the report and the speeches thereon, strong but futile efforts were made for establishing the *raison d'tre* of the body. Some speakers went so far as to hold that the Association existed more for the benefit of the 'natives' than of themselves, which the 'natives' would perceive if after the fashion of the Health Society they circulated their report among 'leading natives.' As a proof of the great anxiety for native interests, the Public Service Commission was condemned unconditionally, and it was held that no good could come of the Calcutta Municipality unless half its members were, in accordance to Mr. Irving's suggestion, Europeans. Sir Alexander Wilson has been elected President of the Association, and Mr. Madge its Secretary.

A propos of our article on 'Moderation' we invite the attention of those who carp at our jibbing under the yoke of moderation to an article on "Science and Pseudo-science" by Professor Huxley, in the April number of the *Nineteenth Century*. They will there find that, even in carrying on scientific discussions, one of the greatest *savans* of the day, distinguished alike for unrivalled mastery over Physics and thorough English scholarship, uses language which for vigor has never been approached by the most outspoken publicist of Bengal. His antagonist is no other than the great Duke of Argyll, and one almost feels a pity for the castigation he inflicts on the author of the *Reign of Law*. What would Mrs. Grundy, of Hare Street, or of Allahabad, say, if *Reis and Rayyet*, or the *Amrita Bazar Putrica* called Mr. Beames the "Devil's Advocated General," and that is the phrase which Mr. Huxley has used with reference to the Duke of Argyll.

MR. Brajendra Kumar De C. S. has been appointed to act as Magistrate of Faridpur, and his promotion, we need hardly say, is eminently deserved. The good people of Hooghly rightly regard his removal from them as a heavy loss, and they met him in large numbers at a successful evening party, on Saturday, the 30th of April last, to testify their deep appreciation of his worth and services. A correspondent writes, "Mr. Brajendra Nath De leaves the district of Hooghly for his new appointment as Magistrate of Faridpur, with the best wishes of the whole district, from the richest zemindars down to the poorest ryots. The entire district mourns his removal; but the regret is mitigated on the ground that the change gives him promotion. The Municipal Commissioners passed a resolution at their last meeting to the effect that the new road which will run parallel to the railway line be called after Mr. De, and it is in contemplation to keep an oil painting of his in the Municipal Office." It is no small credit for a Government official to win distinction in his work, and at the same time popularity, which Mr. De has succeeded in achieving. Faridpur, one of the most turbulent districts of Bengal, will now present the unique spectacle of being ruled by two native Civilians, and we are not aware that its dismemberment from the British Empire is anything like close at hand. Mr. B. L. Gupta is the Judge and Mr. B. De is the Magistrate of the place, and every body talks and thinks highly of them. We do not know whether the combination is the outcome of the *Englishman's* happy family idea. By the way was the idea an inspired one?

THE Gaekwar of Baroda will be among the Indian notables that will visit England this year in time for the Jubilee celebration.

THE Maharaja of Bhartpur proposes to send a deputation to England to represent his State at the celebration.

THE Deputy Comptroller General of Burma has indented for three of the best auditors from the Calcutta Treasury to make up the arrears of the Burma accounts. It is said that for the first six months they would be paid at the rate of rupees one hundred and thirty, with rupees fifty in addition as Burmah allowance.

HIS Honor the Lieutenant-Governor, accompanied by his Private Secretary, visited the Medical College, the Eden, the Ezra, and the Mahrarance Swarnamay Hospitals on Tuesday last.

THE Punjab, like the North-West Provinces, is to have a Legislative Council of its own. But whether it is to be on the representative basis or not is more than Mr. G. B. Lyall can or cares to say. Sir Alfred Lyall's Council is engaged on a Cruelty to Animals Bill.

OUR municipality has appointed its Treasurer. Babu Pundarikaksha Mukerji is the person appointed, and the selection is a good one. We have every reason to believe that the Babu will prove an excellent officer. His antecedents are entirely in his favor. There was a warm debate at the Municipal meeting, on Thursday last, over the election. The majority refused to re-open the question of the resignation of the late Treasurer.

THE public meeting in honor of Mr. Lalmohun Ghose will, it is announced, come off at the Town Hall on Saturday next, at 4-30 P. M.

THE Commissioners of the Suburban Municipal Corporation have had, the other day, a scene which can not be described as an oratorical symphony in green and gold. For some time they have had to complain of the arbitrary proceedings of their Civilian Chairman, who did things according to his sweet will, without any reference to their wishes and resolutions. On more than one occasion individual Commissioners have had to put up with very unseemly snubs. Once a Secretary, or President, of a Ward Committee, in his official capacity, wrote to a House Service Inspector for information as to the time when muster was taken of mehters *under him*, in order to see how many mehters were actually employed, and the Chairman recorded a minute sharply taking the Commissioner to task for such a wish to pry into, what the Chairman thought, the secrets of his underling. Once he appointed a Secretary on a large pay without even taking the opinion of his colleagues, and other things happened which greatly strained the feeling between the Chairman and his Committee. In August last the Commissioners resolved that the House Service Department should be conducted under *khas* management, and the Chairman undertook to make the necessary arrangement for the purpose. But he did nothing of the kind; on the contrary he discharges his official obligations by renewing the contract system without the sanction of a meeting of the Commissioners, and when vexed by the displeasure of the Commissioners, threatened to discard then altogether and exercise his plenary powers as a District Magistrate. The insult was gross, and it, proved the last straw to break the camels back. At a Special General Meeting, held on Saturday before last, a large majority of the Commissioners, both European and native, after a very angry debate, recorded a vote of censure on the executive. It is to be hoped that this will not lead to any further scandal. Under much less aggravating, circumstances the late Mr. Schalch tendered his resignation of the office of Chairman of the Municipal Corporation of Calcutta, and a salve had to be applied to soothe his irritable *amour propre*. Those who have passed the resolution on the present occasion, will, we fancy, not stoop to concoct any such salve. We should, however, not be surprised if they did. *Apkawasteism* has not yet been quite kicked off its pedestal, and the officer concerned is the son of an English Baronet.

THE Indian Association presented an address of welcome to His Honor the Lieutenant Governor on Tuesday last. His Honor said in reply: "You will not expect me, gentlemen, to express my views at any length on the various subjects on which your address touches. Some of them are questions of Imperial policy on which, for various reasons, I am bound to await a different time and place for expressing my views; others are, I must confess, comparatively new to me, and I have not yet had time to examine and make up my mind about them." It will be seen that His Honor refrains from expressing any decided opinion on the current topics of the day. We extract, however, with great pleasure the following passage from his reply: "I quite recognise the great changes that have taken place in India, and especially, perhaps, in Bengal, during the last thirty years. I also recognise that the spirit of change is still at work, and effecting great and rapid developments of which no man can see the end; that this spirit is iconoclastic, and that many of the idols of the past will be shattered by contact with it, is, unfortunately, a part of the law of progress, which I also recognise; but to attempt to govern without reference to this change, without studying, and allowing for, the strength and direction of this spirit, is a folly of which no Governor is likely to be guilty. It would be as wise to set the course of a ship without allowing for the stregth of a well-known current. Understand and utilise it, and it may serve you well; ignore it, and it will infallibly wreck you."

TELEGRAMS.

THE House of Commons (May 4) resumed the debate on Mr. Charles E. Lewis's motion relative to the breach of privilege committed by the London *Times*. In the course of the debate Mr. Smith declared that he did not consider that any breach of privilege was committed by the *Times*, and he proposed that the Attorney-General, with a counsel elected by the Parnellite Members of the House, should prosecute the *Times* for the publication of the alleged defamatory article. Mr. Dillon refused proposal made by Mr. Smith, and demanded that a Select Committee should be appointed to enquire into the matter. Mr. Gladstone supported Mr. Dillon, and said that the appointment of a Select Committee was necessary.

THE debate was resumed the next day, and on a division the motion was rejected by 296 against 218 votes. Mr. Gladstone then moved for the appointment of a Select Committee for the purpose of enquiring into the charge of falsehood brought against Mr. John Dillon by the London *Times* for a statement made by him in the House in his capacity as a Member of Parliament. Mr. Gladstone, in the course of his speech, contended that a Government official suing in behalf of the Member of the House of Commons whose veracity has been impugned would be regarded as a collusive prosecution, and it would, therefore, be futile for the purpose of vindicating the privilege of Parliament. The House afterwards adjourned.

THE House of Commons rejected, (May 6) by 317 against 233 votes, Mr. Gladstone's motion for the appointment of a Select Committee to enquire into the charge of falsehood brought by the *Times* against Mr. Dillon.

AN amendment brought forward by Sir Edward Clarke, Solicitor-General, to the effect that the House decline to treat the matter as a breach of privilege, was subsequently adopted,

IN the House of Lords, the same evening, Lord cross, Secretary of State for India, in reply to a question said that Lord Dufferin had telegraphed stating that his information did not confirm the report relative to a victory gained by the Shinwaris in the Khybar. No fighting, the Viceroy says, has taken place in the vicinity of Khybar although it appeared that an engagement occurred on the 12th ultimo, between the Amir's troops and the Hotaks; both sides claiming the advantage. The Viceroy adds that he has no reason to believe that the Ameer Abdur Rahman is not holding his own.

THE first official meeting of the British and Russian Commissioners for the settlement of the Russo-Afghan boundary was held on Wednesday (May 4) and afterwards adjourned till Tuesday next without coming to any decision The sitting on Tuesday will probably be the final sitting of the Commissioners.

OFFICIAL PAPERS.

FINANCIAL DEPARTMENT.

INCOME-TAX—No. 1898.

CALCUTTA, {DATED THE 30TH APRIL,} 1887.

From Colman Macaulay, Esq., Secretary to the Government of Bengal,—To the Honorary Secretary to the British Indian Association.

SIR,

I am directed to acknowledge the receipt of your letter No. 13, dated the 29th January last, with which you forward a copy of a correspondence that has passed between the Board of Revenue and the British Indian Association, regarding certain rulings of the Commissioner of Income-tax, incorporated in the Income-tax Manual published by Mr. W. H. Grimley. The Association are of opinion that the rulings are erroneous, and refer the matter for the orders of Government.

2. In reply, I am desired to forward copies of letters* received from Mr. Grimley and Superintendent and Remembrancer of Legal Affairs, and to say that the Lieutenant-Governor accepts the Legal Remembrancer's view that the rulings in question, as well as Mr. Grimley's contentions in support of them, are correct. I am also to point out that the Association appear to have misapprehended the legal status conferred on the Commissioner of Income-tax in the rules framed under the Act.

*Lettter from the Commissioner of Income-tax, No. 236B, dated the 16th March 1887.

Letter from the Superintendent and Remembrancer of Legal Affairs, No. 20, dated the 5th April 1887.

I have the honor to be,
Sir,
Your most obedient servant,
COLMAN MACAULAY,
Secretary to the Government of Bengal.

No. 236B.

From W. H. Grimley, Esq., Commissioner of Income-Tax, Bengal,—To the Secretary to the Government of Bengal, Financial Department.

Dated Calcutta, the 16th March 1887.

SIR,

INCOME TAX. I have the honour to acknowledge the receipt of your letter No, 966, dated 1st instant, requesting me to state the reasons which in my opinion justify rulings 10, 11, and 13 on pages 58-59 of the Income Tax Manual, and to submit the following observations in reply thereto.

2. The same principle is involved in all three rulings. Section 5 (1) (*a*) of Act II of 1886 declares the non-liability to the taxation of "any rent or revenue derived from land which is used for agricultural purposes or subject to a local rate assessed and collected by officials of the Government, as such." The conditions therefore necessary to bring income which a person rec ives in the shape of rent or revenue within this exemption are three-fold ; viz :—

(1) the primary income-producing agent must be land ;

(2) it must be land used for agricultural purposes ;

(3) (*a*) it must be assessed to land revenue ; or

(3) (*b*) it must be subject to a local rate assessed and collected by officials of the Government, as such.

3. Land is not defined in the Act, but a former Income Tax Act, section 248, clause 10, contains the following interpretation :—'The word 'land shall include and extend to all immoveable property, and all hereditaments and tenements whatever, whether corporeal or incorporeal, of the nature of immoveable property, except houses, and all estates or interests therein, whether free-hold or chattel, or held by lease, or howsoever otherwise, or whether partial or derivative or otherwise, and whether in divided or undivided shares." There is no objection to extending this defintion to Act II of 1886.

4. Agriculture is also left undefined, but the following definition, which is given in Webster's Dictionary, may be followed :—" In *a general sense*, the cultivation of the ground, for the purpose of producing vegetables and fruits, for the use of man and bast ; or the art of preparing the soil, sowing and planting seeds, dressing the plants, and removing the crops. In this sense the word includes gardening or horticulture, and also the raising and feeding of cattle or stock. But *in a more common and appropriate sense*, it is used to signify that species of cultivation which is intended to raise grain and other field crops for man and beast. It is equivalent to husbandry."

5. The various sources of income affected by the rulings in question are mines, forests, markets, bazars, land let for building purposes or homestead sites, jalkars, lands of towns, fairs, hats, bunders and fisheries of tanks. Some of these terms are synonymous. The references came from different quarters, and though the expressions differ, the meaning is the same. Subject, perhaps, to one or two exceptions, namely, jalkars and fisheries of tanks, all these sources of income are interests connected with land, and may be deemed to fulfil the first condition of exemption. Whether they likewise fulfil the third condition of payment of revenue or cesses would be a question of fact, susceptible of enquiry and proof in each case but it may, for the purpose of this reference, be, assumed that there would be no difficulty of proving the application of this condition. As regards jalkars and fisheries, the definition of land in Act XXXII of 1860 would seem to include them, but, on the other hand, there is a recent decision of the High Court in the case of David *versus* Grish Chunder Guha (I. L. R. 9, Calcutta Series, p. 183), in which it was held that a jalkar did not import any interest in land within the meaning of the definition in the District Road Cess Act, land being there defined to mean land which is cultivated, uncultivated, or covered with water. It was this decision, and the Board's order founded thereon, as quoted in the margin, which I had in view in the reply to the 13th reference objected to by the British Indian Association. But whatever may be the decision as regards the first and third condition, in the case of either jalkars or the other sources of income mentioned, it is quite clear that they all fail to fulfil the second condition of exemption ; for by no show of reasoning can any single one of these interests be proved to be an adjunct of land used for agricultural purposes. The excavation of the soil for the purpose of raising metallic ores to the surface, the cutting of trees and plants for sale as timber or fuel, the sale of commodities, the letting of shops and stalls, the erection of houses, the collection of harbour dues, are the specific acts comprehended in the terms employed to denote the sources of income under consideration, but not one of them can be rightly described as an "agricultural purpose."

"District officers are directed to abstain from making any further collections, whether of arrear or current demand, of road cess and public works cess in respect of jalkars, that is of assessments made on rights of fishery as distinguished from proprietary right in the land which is covered by water." Circular order No. 5, January 1884.

6, There is, however, an exception which may be gathered from the Act in the case of buildings. Certain buildings and homesteads are exempt from taxation, namely, those which are necessary to the owner of the land in the exercise of his vocation as landholder, and to the rent receiver in his capacity as such, and to the cultivator in the performance of his agricultural operations (*vide* section 5 (1) (*c*), and it seems a fair inference that if the buildings are exempt the sites were also ietended to be exempt; hence I qualified the reply to the 10th reference, with the remark that the "land let for building purposes not exempted under section 5 (1) (*c*)" was liable.

7. The contention of the British Indian Association would appear to be that all rents that were taken into consideration as part of the assets of an estate at the time of settlement, or at the time of valuation, for road cess purposes, are exempt from taxation under the Income Tax Act; but, whatever may have been intended by the Legislature, this principle is not carried out in the wording of the Act, which expressly purports to impose a tax on income derived from sources other than agriculture.

8. The rulings objected to were issued by me in direct consultation with, and under the approval and authority of, the Board of Revenue. they were given in answer to enquiries from district officers seeking for guidrnce in their work. The British Indian Association have apparently confounded these replies to references, as they are described in the Manual, with rules prescribed under section 38, and they were apparently in ignorance of the legal status occupied by the Commissioner of Income Tax, and in my humble opinion it would have been a sufficient answer to their letter of the 9th November to have replied that the rulings were issued under the authority of the Board of Revenue, and to have referred them to rules 1 and 5 of the rules framed by the Government of Bengal.

I have the hohour to be,

SIR,

Your most obedient servant
W. H. GRIMLEY,
Commissioner of Income Tax, Bengal.

No. 20, dated Calcutta, the 5th April 1887.

From—T. T. ALLEN, ESQ., Superintendent and Remembrancer of Legal Affairs,

To—The Secretary to the Government of Bengal, Financial Department.

WITH reference to your No. 1449 of the 31st ultimo, I have the honour to say that in my opinion Mr. Grimley's views, as expressed in the Manual and his letter defending it, are perfectly correct.

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL—ITS UNEQUALLED EFFICACY IN GENERAL DEBILITY AND EMACIATION :—In cases of Debility and Emaciation, the powerful curative influence of Dr. de Jongh's Light Brown Cod Liver Oil is graphically described by Sir Henry Marsh, Bart, M., D., Physican in Ordinary to the Queen in Ireland, who, after extensive use, strongly recommended this preparation, and observed: —" I have frequently prescibed Dr. de Jongh's Light Brown Cod Liver Oil. I consider it to be a very pure Oil, not likely to create disgust, and a therapeutic agent of great value." This eminent Physican remarks :—" With strumous and emaciated subjects, and where the general health is impaired this remedy tells with peculiar efficacy. The reviving and remaining effects of a regular daily course of this animal Oil are highly satisfactory. Its favourable action on the system is renovating ; it checks progresive emaciation, restores the yielding health, rebuilds, as it were, the tottering frame and brings about a remarkable and salutary change in all the vital functions." Dr. de Jongh's Light-Brown Cod Liver Oil is sold only in capsuled imperial half-pints, qints, quarts, with his stamp and signature and the signature of his sole cansignees on the capsule and the label under wrapper, by all chemists, druggists and storekeepers. Sole Consignees, Ansar, Harford and Co., 210, High Holborn, London.

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GUYOT'S TAR SOLUTION, which has evoked the greatest praise from the medical professions of England, France, Belgium, America, etc., has been justly appreciated in the civil and military hospitals.

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GUYOT'S TAR SOLUTION is easy to use for a table spoonful of the liquid poured into a tumbler of water, instantly produces a tar-water which is singularly efficacious in affections of chest and throat.

For warm countries it constitutes the hygienic beverage *per excellence*.

Sold by all chemists. Agents in Calcutta Messrs. Bathgate and Co., R, Scott Thomson and Co.

Government Notifications

Calcutta Gazette,—*th, 1887. 4th May*

GENERAL.—Mr J Crawfurd, C S, reported his departure from India, on furlough, on the 1st April 1887.

The orders of the 22nd February and the 28th March last, granting three months' privilege leave to Babu Kartick Chunder Roy Chowdhry, Sub-Deputy Collector, Bhuddruck, Balasore, and appointing Babu Nadia Chand Dutt to act for him, are cancelled.

Moulvi Abdul Kadir, Deputy Magistrate and Deputy Collector, Contai, Midnapore, is vested with the powers of a Collector under Act X of 1870 in the District of Balasore, with effect from July 1886.

Babu Shama Churn Dutt, Temporary Sub Deputy Collector, employed under the Public Works Department, Irrigation Branch of this Government, is vested with the powers of a Collector under Act X of 1870 in the District of Balasore, with effect from July 1886.

Mr J White, Deputy Magistrate and Deputy Collector, reported his departure from India, on furlough, on the 9th instant.

Mr C A S Bedford, Officiating Deputy Commissioner, Chittagong Hill Tracts, is allowed furlough for eighteen months, under section 50, chapter V of the Civil Leave Code, with effect from the date on which he may be relieved.

Mr L R Forbes, Assistant Commissioner, Lohardugga, is appointed to act, until further orders, as Deputy Commissioner of the Chittagong Hill Tracts.

Babu Bissessur Dass, Temporary Sub-Deputy Collector, is allowed leave for fifteen days, under section 16, chapter II of the Civil Leave Code, in extension of the leave granted to him under the order of the 24th January last.

Babu Bissessur Dass, Temporary Sub-Deputy Collector, is transferred to Monghyr, and is posted to the sudder station of that District.

Babu Koylash Chunder Chatterji, Sub-Deputy Collector, Monghyr, is transferred to Darjiling, and is posted to Siligori in that District.

Mr J G Charles, C S, reported his departure from India, on furlough, on the 15th instant.

The Sub-Divisional Officers of Sewan and Gopalgunge, in the District of Sarun, are vested with the powers of a Collector under section 3 of the Land Improvement Loans Act XIX of 1883.

Babu Shoshi Bhusan Sen is appointed to be a Special Deputy Collector for employment under the Public Works Department for this Government in acquiring land required for the Burrakur (or Damuda) Division of the Nagpore-Bengal State Railway.

Babu Shoshi Bhusun Sen is vested with the powers of a Collector under Act X of 1870 in the Districts of Burdwan and Manbhum.

Babu Krishna Kumar Sen, Deputy Magistate and Deputy Collector, Backergunge, is allowed furlough for six months, under section 132, chapter X of the Civil Leave Code, in extension of the furlough granted to him under the order of the 25th October 1886.

Babu Sant Pershad, Deputy Magistrate and Deputy Collector, Sasseram, Shahabad, is transferred to Purneah, and is appointed to have charge of the Arrareah Sub-Division of that District.

Babu Raj Mohun Chuckerbutty, M A, is appointed to act until further orders, as Deputy Magistrate and Deputy Collector, and is posted to Sasseram, in the District of Shahabad.

Babu Khetter Gopal Roy, Deputy Magistrate and Deputy Collector, Furridpore, on leave, is transferred to Purneah, and is posted to the sudder station of that District.

The order of the 26th ultimo, published in the *Calcutta Gazette* of the 27th idem, transferring Babu Ishan Chunder Sen, Deputy Magistrate and Deputy Collector, Mozufferpore, to Purneah, is cancelled.

Babu Nagendro Nath Sircar, Head Assistant, Revenue Department, Bengal Secretariat, is allowed leave for three months, under section 72 of the Civil Leave Code, with effect from the forenoon of the 3rd instant.

Babu Nobin Chunder Mitter, Deputy Magistrate and Deputy Collector and Second Personal Assistant to the Commissioner of the Patna Division, is allowed leave for fifteen days, under section 72 of the Civil Leave Code, with effect from the date on which he may avail himself of it.

Mr D B Allen is appointed to act as Magistrate and Collector, Jessore, during the absence, on leave, of Mr E J Barton, or until further orders, on being relieved of his present appointment as Officiating Magistrate and Collector, Chumparun.

Mr K G Gupta, Officiating Magistrate and Collector, Jessore, is appointed to act as Junior Secretary of the Board of Revenue, during the absence, on deputation, of Mr A Forbes, or until further orders.

Mr E W Collin, Covenanted Deputy collector, is appointed to perform the functions of a collector under section 4 of Act VII (B C) of 1880 in Mozufferpore, vice Mr H Holmwood, transferred.

JUDICIAL DEPARTMENT.—The Lieutenant-Governor accepts the resignation tendered by Kumar Nil Krishna of his appointment as an Honorary Magistrate of the Sealdah Bench, in the District of the 24-Pergunnahs.

Kumar Binaya Krishna is appointed to be an Honorary Magistrate for the Bench at Sealdah, in the District of the 24-Pergunnahs, and is vested with the powers of a Magistrate of the third class.

Babu Sripati Chatterji, M A, B L, is appointed to act as a Munsif in the District of Jessore, to be ordinarily stationed at Magurah during the absence, on leave, of Babu Behari Lal Banerji, or until further orders.

Pundit Shambhu Chunder Bidyaratna and Mahanta Bharat Ramanuja Das are appointed to be Honorary Magistrates for the Independent Bench at Ghattal, in the District of Midnapore, and are vested with the powers of, Magistrate of the third class.

Advertisements.

CORPORATION OF CALCUTTA.

Road and Conservancy Department.

Tenders are invited and will be received up to noon of Tuesday, the 10th May, for the repairs of Roads Footpaths, &c, and for Tank Filling and other works in the town during the current year. A schedule of works to be tendered for, with specification, may be had on application.

Tenders to be under sealed covers, superscribed "Tender for Road and Conservancy Works," and addressed to the Engineer.

The Commissioners are not bound to accept the lowest or any tender.

JAMES KIMBER,
112 *Engineer to the Corporation.*

CORPORATION OF CALCUTTA.

Sealed tenders will be received up to 2 P.M. on the 16th instant for the supply of 200 sets of poney harness for conservancy carts to be delivered at the South Gowkhanah within one month from date of orders.

2. Tenders must be accompanied by sample of harness and Rs 100 as earnest money.

3. The Commissioners do not bind themselves to accept the lowest or any tender.

4. Further information required can be had on application.

UDOY NARAIN SINGHA,
Superintendent of Stores
6 May 1887 113

বঙ্কিম বাবুর
দ্বারা লিখিত জীবনী সম্বলিত ঈশ্বর গুপ্তের কবিতা সংগ্রহ ১ম ও ২য় ভাগ। প্রত্যেকের মূল্য ১. মাশুল /১০। সকল দোকানে এবং ১০১নং মসজিদ বাটী ষ্ট্রীটে বাবু গোপাল চন্দ্র মুখোপাধ্যায়ের নিকট প্রাপ্য।
111

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All sorts of ulcer, new or old, ordinary or obstinate are healed by it. Very old *sores*, *syphilitic* and *mercurial* ulcers, *sinuses*, all sorts of eczema, ulcers from ringworm, and even leprosy are cured by it. Many cases have easily and very rapidly been effected by it, in cases where the arts of Allopaths Homœpaths and all other scientific professions totally failed-

...This medicine is quite free from mercury. It is composed of pure *ghee* (clarified butter)with the juice of some indigenous medicinal plants. This *ghee* is to be applied according to direction on the ulcer externally and *not to be taken* internally.

The medicine is sent in tin cases. For one tin of medicine price is—

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TESTIMONIALS.

Innumerable persons have been cured by this medicine Out of the numerous letters, testimonials and credentials I print below a few ;—

1st letter

Sir

I tried your medicine on a patient under my treatment who was suffering from an old sinus. The patient is wholly cured of it. At present another sore (not so old as the former one)having come under my treatment, I intend to administer your medicine. I send you the price for one case of medicine kindly oblige me with its sharp despatch.

Your's &s. &c. *Akhoy Coomar Ghose—Saidpur. N. B. S. R*

2nd letter

Sir,

The patient has been greatly benefitted by the medicine you sent me. So my heartfelt sense of gratitude and thanks to you. Now I acknowledge with thanks that the patient was suffering for last one year from the sore. Doctor's and Hekims treatment failed to heal it. Within a week's application of your medicine, the sore is now wholly cured

Yours &c. &c. *Prosannocoomar Bose. (goods clerk) Ludhiana, Panjab.*

3rd letter

Sir,

I am greatly benefitted by your medicine. I beg that you will kindly send me one case more without dealy. Three-fourths of the ulcer are healed up and the patient will be highly glad and obliged to find it fully cured. I pray to God that He may grant you long life to relieve such poor sufferers as the patient

Yours &c. &c. *Bhagaban Chandra Acharjya, Gankar, MirjaPur P. O. Murshidabad,*
No. 109

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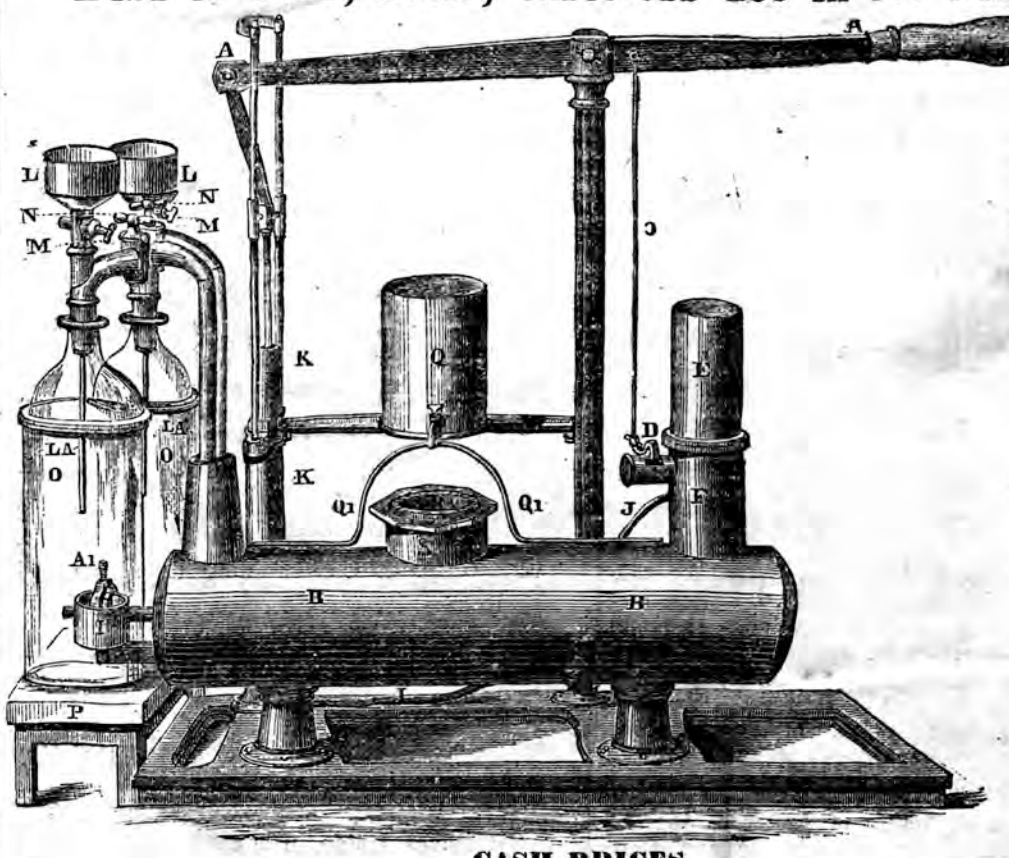

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